

EXHIBIT II-G02 (PRE-CLOSING TRIAL BALANCE)(Continued)

REPORT NAME: Pre-Closing Trial Balance	REPORT NO: CSTARG02																				
<p>SPECIAL NOTES:</p> <p>The following GLs are consolidated:</p> <ul style="list-style-type: none"> • Accounts Payable, GL 3010, is the sum of: <ul style="list-style-type: none"> - Accounts Payable, GL 3010 - Encumbrances Offset, GL 6155 - Annual Allocated Encumbrances Offset, GL 6156. • Non-Shared Funds: Fund Balance Unappropriated, GL 5530, or Retained Earnings, GL 5540 with D22 GAAP Fund Type of E or I, is the sum of: <ul style="list-style-type: none"> - Fund Balance Unappropriated, GL 5530, or Retained Earnings, GL 5540 - Start-of-Year Encumbrance Offset, GL 6157. • Shared Funds: Fund Balance Clearing Account, GL 5570, is the sum of: <ul style="list-style-type: none"> - Cash In State Treasury, GL 1140 - Fund Balance Clearing Account, GL 5570 - Start-of-Year Encumbrance Offset, GL 6157. • Appropriation Expenditures, GL 9000, is the sum of: <ul style="list-style-type: none"> - Encumbrances, GL 6150 - Annual Allocated Encumbrances, GL 6151 - Start-of-Year Encumbrances, GL 6152 - Expenditures, GL 9000. <p>When the PY Report Period is requested:</p> <ul style="list-style-type: none"> • The required certification is on the last page for each Fund. • The following GLs should have a zero (0) balance: <ul style="list-style-type: none"> - 3021 Claims In Process - 6201 Payroll Clearing Account - 6297 Allocation Clearing Account. <p>See also Volume 7 – Year-end Closing.</p>																					
<p>REPORT SORT:</p> <table border="1" style="width:100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width:25%;">DATA FIELD</th> <th style="width:30%;">SELECTION OPTIONS</th> <th style="width:20%;">PAGE-BREAK</th> <th style="width:25%;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td>Section</td> <td>Level of Detail: I</td> <td align="center">Yes</td> <td align="center">Yes</td> </tr> <tr> <td>Fund</td> <td>Level of Detail: F</td> <td align="center">Yes</td> <td align="center">Yes</td> </tr> <tr> <td>Project Number</td> <td>Level of Detail: F</td> <td align="center">Yes</td> <td align="center">Yes</td> </tr> <tr> <td>General Ledger</td> <td>None</td> <td align="center">No</td> <td align="center">No</td> </tr> </tbody> </table>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	Section	Level of Detail: I	Yes	Yes	Fund	Level of Detail: F	Yes	Yes	Project Number	Level of Detail: F	Yes	Yes	General Ledger	None	No	No
DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL																		
Section	Level of Detail: I	Yes	Yes																		
Fund	Level of Detail: F	Yes	Yes																		
Project Number	Level of Detail: F	Yes	Yes																		
General Ledger	None	No	No																		

EXHIBIT II-G02 (PRE-CLOSING TRIAL BALANCE)(Continued)

CSTARG02 9990 (DEST: AA SPEC) PY, ,0,0,0,1,0001, , , , , , ***** RUN:07/31/08 TIME:06.00
PRIOR FISCAL YEAR: 2007 0(ORG)***** 1(FUND) FUND(0001)*****

DEPARTMENT OF AIR QUALITY
PRE-CLOSING TRIAL BALANCE
AS OF 06/30/08

(REPORT 7)

AS OF 06/30/08

***** PAGE 1

SECTION : 00
FUND : 0001 GENERAL FUND

GLAN	ACCOUNT TITLE	DEBITS	CREDITS	GLAN
1110	GENERAL CASH	315,960.48	0.00	1110
1115	GENERAL CASH REMITTANCE IN TRANSIT	65,829.80	0.00	1115
1130	REVOLVING FUND CASH	26,364.03	0.00	1130
1190	CASH ON HAND	50.00	0.00	1190
1311	ACCOUNTS/REC-ABATEMENTS	204.00	0.00	1311
1312	ACCOUNTS RECEIVABLE-REIMBURSEMENTS	880.00	0.00	1312
1319	ACCOUNTS RECEIVABLE OTHER	920,279.57	0.00	1319
1400	DUE FROM OTHER FUNDS OR APPROPRIATIONS	6,848,694.78	0.00	1400
1500	DUE FROM OTHER GOVERNMENTS	1,185.00	0.00	1500
1600	PROVISION FOR DEFERRED RECEIVABLES	0.00	920,279.57	1600
1710	EXPENSE ADVANCES	7,263.10	0.00	1710
1730	PREPAYMENTS TO OTHER FUNDS & APPROPRIATIONS	166,126.65	0.00	1730
3010	ACCOUNTS PAYABLE	0.00	2,823,618.29	3010
3020	CLAIMS FILED	0.00	311,448.99	3020
3110	DUE TO OTHER FUNDS OR APPROPRIATIONS	0.00	11,191,625.11	3110
3400	ADVANCE COLLECTIONS	0.00	120,436.00	3400
3730	UNCLEARED COLLECTIONS	0.00	193,805.48	3730
5330	RESERVE FOR PREPAID ITEMS	0.00	28,000.00	5330
5570	FUND BALANCE--CLEARING ACCOUNT	0.00	19,834,949.84	5570
8000	REVENUE/OPERATING REVENUE	0.00	6,514,140.22	8000
8100	REIMBURSEMENTS	0.00	13,076,090.98	8100
9000	APPRO EXPEND/OPERATING EXPEND & EXPENSES	47,050,615.47	0.00	9000
9811	OPERATING TRANSFERS IN	0.00	372,386.38	9811
9891	REFUNDS TO REVERTED APPROPRIATIONS	0.00	16,672.02	9891
TOTAL FUND	0001	55,403,452.88	55,403,452.88	

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS _____ DAY OF _____, 2008 AT SACRAMENTO _____, CALIFORNIA.

SIGNATURE OF OFFICER

DEPT. OF AIR QUALITY
TYPE OR PRINT NAME OF OFFICER

FISCAL OFFICER
TITLE OF OFFICER

EXHIBIT III-G02 (POST-CLOSING TRIAL BALANCE) (Continued)

NOTE: The G02 Report consists of three parts:

- Pre-Closing Trial Balance
- Post-Closing Trial Balance
- Subsidiaries on File

Although these reports are described separately, all three are produced each time the G02 is requested.

REPORT NAME:	Post-Closing Trial Balance	REPORT NO:	CSTARG02
PURPOSE:	Provides the Post-Closing Trial Balance (Year-end Report No. 8) required for Year-end Statements.		
DESCRIPTION:	Lists reported GL balances from the Pre-Closing Trial Balance after closing the nominal accounts to Fund Balance as of the end of the fiscal year. (See Special Notes for consolidated GLs.)		
REPORT REQUEST OPTIONS:	See Pre-Closing Trial Balance.		
FINANCIAL ELEMENTS:	<p>Debits: Sum of Start-of-Year and Current Month financial fields in the GL File for GL Accounts that normally have a Debit balance. Normal balance is a Debit. If the balance is a Credit, 'CR' is printed to the right of the amount.</p> <p>Credits: Sum of Start-of-Year and Current Month financial fields in the GL File for GL Accounts that normally have a Credit balance. Normal balance is a Credit. If the balance is a Debit, 'DR' is printed to the right of the amount.</p>		
SPECIAL NOTES:	<p>The following GL Accounts are consolidated:</p> <ul style="list-style-type: none"> • Accounts Payable, GL 3010, is the sum of: <ul style="list-style-type: none"> - Accounts Payable, GL 3010 - Reserve for Encumbrances, GL 6155 - Allocated Encumbrances Offset, GL 6156. • Non-Shared Funds: Fund Balance Unappropriated, GL 5530, or Retained Earnings, GL 5540, is the sum of: <ul style="list-style-type: none"> - Fund Balance Unappropriated, GL 5530, or Retained Earnings, GL 5540 - Encumbrances, GL 6150 - Allocated Encumbrances - Annual, GL 6151 - Start-Of-Year Encumbrances, GL 6152 - Start-of-Year Encumbrance Offset, GL 6157 - Revenue/Operating Revenue, GL 8000 - Reimbursements, GL 8100 - Appropriation Expenditures, GL 9000 - Operating Transfers In, GL 9811 - Operating Transfers Out, GL 9812 - Interfund Interest Revenue, GL 9821 - Interfund Interest Expense, GL 9822 - Other Sources, GL 9830 - Interest on Bonds, GL 9841 - Loan Principal Disbursements, GL 9844 - Refunds to Reverted Appropriations, GL 9891. 		

EXHIBIT III-G02 (POST-CLOSING TRIAL BALANCE) (Continued)

REPORT NAME: Post-Closing Trial Balance	REPORT NO: CSTARG02
<p>SPECIAL NOTES: (Continued)</p> <ul style="list-style-type: none"> • Shared Funds: Fund Balance Clearing Account, GL 5570, is the sum of: <ul style="list-style-type: none"> - Cash in State Treasury, GL 1140 - Fund Balance Clearing Account, GL 5570 - Encumbrances, GL 6150 - Allocated Encumbrances - Annual, GL 6151 - Start-Of-Year Encumbrances, GL 6152 - Start-of-Year Encumbrance Offset, GL 6157 - Revenue, GL 8000 - Reimbursements, GL 8100 - Appropriation Expenditures, GL 9000 - Operating Transfers In, GL 9811 - Operating Transfers Out, GL 9812 - Interfund Interest Revenue, GL 9821 - Interfund Interest Expense, GL 9822 - Other Sources, GL 9830 - Interest on Bonds, GL 9841 - Loan Principal Disbursements, GL 9844 - Refunds to Reverted Appropriations, GL 9891. <p>When the PY Report Period is requested:</p> <ul style="list-style-type: none"> • The following error messages will be printed for each fund when the GL Account balance does not equal the sum of the Subsidiary records: <ul style="list-style-type: none"> - THE SUM OF GL 1390 IN THE SF FILE DOES NOT BALANCE TO GL 1390 IN THE GL FILE (PY request). - THE SUM OF GL 1410 & 1420 RECLASSED FROM GL 1400 IN THE SF FILE DOES NOT BALANCE TO GL 1400 IN THE GL FILE (all requests). - THE SUM OF GL 1510 1540 1590 RECLASSED FROM GL 1500 IN THE SF FILE DOES NOT BALANCE TO GL 1500 IN THE GL FILE (all requests). - THE SUM OF GL 1600 IN THE SF FILE DOES NOT BALANCE TO GL 1600 IN THE GL FILE (PY request). - THE SUM OF GL 3114 & 3115 RECLASSED FROM GLAN 3110 IN THE SF FILE DOES NOT BALANCE TO GL 3110 IN THE GL FILE (all requests). • The required certification is on the last page for each fund when there is no out of balance message printed for the fund. • GL Account 1400 is changed to the following: <ul style="list-style-type: none"> - 1410 Due From Other Funds, when the first 4 digits of the Subsidiary do not match the fund of the report; or - 1420 Due From Other Appropriations, when the first 4 digits of the Subsidiary match the fund of the report. • GL Account 1500 is changed to the following: <ul style="list-style-type: none"> - 1510 Due From Federal Government, when the first 4 digits of the Subsidiary are 1510. - 1540 Due From School Districts, when the first 4 digits of the Subsidiary are 1540. - 1590 Due From Other Governmental Entities, when the first 4 digits of the Subsidiary are 1590. - Other: Invalid Level 2 GL, when the first 4 digits of the Subsidiary are not 1510, 1540 or 1590. 	

EXHIBIT III-G04 (ANALYSIS OF CHANGE IN FUND BALANCE)

NOTE: The G04 Report consists of two parts:

Analysis of Change in Fund Balance

Statement of Financial Condition

Although these reports are described separately, both are produced each time the G04 is requested.

REPORT NAME:	Analysis of Change in Fund Balance			REPORT NO:	CSTARG04
PURPOSE:	Provides the Year-end Statement Report No. 9, Analysis of Changes in Fund Balance.				
DESCRIPTION:	Displays selected GL Accounts for all funds. The report contains an analysis of fund balance for GLs 55nn, 8nnn and 9nnn, followed by an analysis of GL 3500 activity when present for the Fund.				
REPORT REQUEST OPTIONS:					
Report Period:					
FM: PM or PY					
P: Not applicable					
Level of Detail:					
<u>Index (I)</u>		<u>Program (P)</u>	<u>Object/Source(O/S)</u>	<u>Fund (F)</u>	
0-No Organization		Not applicable	Not applicable	1-Fund	
1-Section				2-Fund Detail	
				3-Project	
Fund Selection: Blank (all Funds) or any valid Fund					
GLAN Selection: Not applicable					
Additional Report Selection Options: Not applicable					
Destination Options: All available output media					
E1 (Electronic Storage) Report Request Options: E1 options are limited to the following:					
Report Period FM: All options available					
Level of Detail: All options available					
Fund Selection: Blank only					
FINANCIAL ELEMENTS:					
Fund Balance Unappropriated July 1, nnnn: Start-of-Year financial field for GL Accounts 5500 through 5599 and 6157, which represents the account balance on July 1 st of the current fiscal year. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DR' is printed after the amount.					
Additions: Lists balances for the following GL Accounts:					
<ul style="list-style-type: none"> 8000 through 8019, 8021 through 8100, 8200 through 8999, 9811, 9821, 9830 and 9891. 9800 through 9999, if not included with other additions above and the balance is less than zero. 					

EXHIBIT III-G04 (ANALYSIS OF CHANGE IN FUND BALANCE) (Continued)

REPORT NAME: Analysis of Change in Fund Balance	REPORT NO: CSTARG04
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FINANCIAL ELEMENTS: (Continued)

Total Additions: Sum of the listed GLs. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DR' is printed after the amount.

Deductions: Lists balances for the following GL Accounts:

- Sum of GLs 6150, 6151, 6152, and 9000 listed as GL 9000 Operating Expenditures.
- 9812, 9822, 9841, and 9844 listed individually.
- 9800 through 9999 listed individually, if not included with other deductions above and the balance is greater than zero.

Total Deductions: Sum of listed GLs. Normal balance is a Debit. If the balance is a Credit, 'CR' is printed after the amount.

Adjustments To Fund Balance: Adjustments to GL 5530 or GL 5540 are displayed for items such as Pro Rata, Century Changes and FSCU Assessments. The adjustment description displayed on the report is the title of the Subsidiary used in TC 581 or TC 582 to record the adjustment. These adjustments normally reduce Fund Balance (sign not shown). If the adjustment increases Fund Balance, 'CR' is printed after the amount.

Total Adjustments: Sum of Adjustments To Fund Balance. The total of the adjustments normally reduce Fund Balance (sign not shown). If the adjustment increases Fund Balance, 'CR' is printed after the amount.

Fund Balance, June 30, *nnnn*: Calculated as the sum of Fund Balance, June 30, *nnnn*, Additions, Deductions and Total Adjustments. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DR' is printed after the amount.

Footnote information for GL 3500 (on separate page)

Beginning Balance, July 1, *nnnn*: Start-of-Year Financial field for GL Account 3500, which represents the Account balance on July 1st of the current fiscal year. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DR' is printed after the amount.

Additions: Balance for listed TCs. If the amount is greater than zero, 'DR' is printed after the amount.

- Deposits: Transaction Codes 153, 154, 182, or 255
- Securities: Transaction Codes 401 or 425
- Donated Long Term Investments: not currently used in CALSTARS
- Other Additions: All other TCs not listed above that Credit GL 3500 including reversals of TCs listed in the **Deductions** section.

Total Additions: Sum of the **Additions** section. Normal balance is a Credit (sign not shown).

Deductions: Balance for listed TCs. If the amount is less than zero, 'CR' is printed after the amount.

- Disbursements: Transaction Codes 185 or 237
- Return of Deposits: Transaction Codes 286 or 291
- Return of Securities: Transaction Code 402
- Other Deductions: All other TCs not listed above that Debit GL 3500 including reversals of TCs listed in the **Additions** section.

EXHIBIT III-G04 (ANALYSIS OF CHANGE IN FUND BALANCE) (Continued)

REPORT NAME: Analysis of Change in Fund Balance	REPORT NO: CSTARG04																																				
FINANCIAL ELEMENTS: (Continued) <p>Total Deductions: Sum of the Deductions section. Normal balance is a Debit.</p> <p>Ending Balance, June 30, <i>nnnn</i>: Calculated as the sum of Beginning Balance July 1, <i>nnnn</i>; Total Additions; and Total Deductions. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DR' is printed after the amount.</p>																																					
SPECIAL NOTES: <p>When the sum of Fund Balance (or Retained Earnings) as of July 1, <i>nnnn</i>; Additions, Deductions and Adjustments to Fund Balance does not equal Fund Balance (or Retained Earnings) in the GL File as of June 30, <i>nnnn</i>, the following message is printed on the report: "Report Out of Balance".</p> <p>When the Report Period: FM is PY, the required certification display on the last page for each Fund. The VE Table record for Vendor Number AAAAAAAAAA-10 is used for the name and address information.</p> <p>When the Report Period: FM is PM, Monthly Allocated Encumbrances are NOT included. When the Report Period: FM is PY, Annual Allocated Encumbrances are included.</p> <p>When the report is requested for a Shared fund, the Fund Balance Unappropriated title is: "Fund Balance Clearing Account".</p> <p>A sub-total is provided for the Additions and Deductions segments of the report.</p> <p>Fund numbers 0991 through 0999 are excluded from the report.</p>																																					
REPORT SORT: <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="padding: 5px;">DATA FIELD</th> <th style="padding: 5px;">SELECTION OPTIONS</th> <th style="padding: 5px;">PAGE-BREAK</th> <th style="padding: 5px;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">Section</td> <td style="padding: 5px;">Level of Detail: I</td> <td style="padding: 5px;">Yes</td> <td style="padding: 5px;">No</td> </tr> <tr> <td style="padding: 5px;">Fund</td> <td style="padding: 5px;">Level of Detail: F</td> <td style="padding: 5px;">Yes</td> <td style="padding: 5px;">No</td> </tr> <tr> <td style="padding: 5px;">Project Number</td> <td style="padding: 5px;">Level of Detail: F</td> <td style="padding: 5px;">Yes</td> <td style="padding: 5px;">No</td> </tr> <tr> <td style="padding: 5px;">Report ID ^{1/}</td> <td style="padding: 5px;">None</td> <td style="padding: 5px;">Yes</td> <td style="padding: 5px;">No</td> </tr> <tr> <td style="padding: 5px;">Record Type ^{2/}</td> <td style="padding: 5px;">None</td> <td style="padding: 5px;">No</td> <td style="padding: 5px;">No</td> </tr> <tr> <td style="padding: 5px;">GL Type ^{3/}</td> <td style="padding: 5px;">None</td> <td style="padding: 5px;">No</td> <td style="padding: 5px;">Yes</td> </tr> <tr> <td style="padding: 5px;">General Ledger</td> <td style="padding: 5px;">None</td> <td style="padding: 5px;">No</td> <td style="padding: 5px;">No</td> </tr> <tr> <td style="padding: 5px;">Transaction Code</td> <td style="padding: 5px;">None</td> <td style="padding: 5px;">No</td> <td style="padding: 5px;">No</td> </tr> </tbody> </table> <p>^{1/} Identifies the GL record as belonging to Reports 9 or 20.</p> <p>^{2/} Classifies the GL records for placement on the report.</p> <p>^{3/} Classifies the GL records as additions or deductions and creates the subtotal for these segments on the report.</p>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	Section	Level of Detail: I	Yes	No	Fund	Level of Detail: F	Yes	No	Project Number	Level of Detail: F	Yes	No	Report ID ^{1/}	None	Yes	No	Record Type ^{2/}	None	No	No	GL Type ^{3/}	None	No	Yes	General Ledger	None	No	No	Transaction Code	None	No	No
DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL																																		
Section	Level of Detail: I	Yes	No																																		
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Record Type ^{2/}	None	No	No																																		
GL Type ^{3/}	None	No	Yes																																		
General Ledger	None	No	No																																		
Transaction Code	None	No	No																																		

EXHIBIT III-G04 (ANALYSIS OF CHANGE IN FUND BALANCE) (Continued)

CSTARG04 9990 (DEST: A1 CTL1) PY, ,0,0,0,2, , , , , , , , , , ***** RUN:07/31/05 TIME:15.23
PRIOR FISCAL YEAR: 2004 0(ORG)***** 2(BYFDT) FUND(ALL)*****

DEPARTMENT OF AIR QUALITY (9990)
ANALYSIS OF CHANGE IN FUND BALANCE
FOR THE FISCAL YEAR ENDED 06/30/05

REPORT 9

***** PAGE 10

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FUND      :    0617  STATE WATER POLLUTION CONTROL REVOLVING FUND
FUND DETAIL:      00
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FUND BALANCE,	JULY 1, 2004	25,000,000.00
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ADDITIONS:

8000	REVENUE/OPERATING REVENUE	32,000,000.00
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TOTAL ADDITIONS	32,000,000.00
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DEDUCTIONS:

9000	OPERATING EXPENDITURES	30,000,000.00
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TOTAL DEDUCTIONS	30,000,000.00
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ADJUSTMENTS TO FUND BALANCE:

PRO RATA	8,000.00
CENTURY CHANGES	1,000.00
RURAL HEALTH CARE ASSESSMENT	1,000.00

TOTAL ADJUSTMENTS	10,000.00
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FUND BALANCE,	June 30, 2005	26,990,000.00
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I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS ____ DAY OF _____, 2005 AT SACRAMENTO _____, CALIFORNIA.

U. R. Dunne

SIGNATURE OF OFFICER

U R DUNNE
ACCOUNTING ADMINISTRATOR I

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT
TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

EXHIBIT III-G04 (STATEMENT OF FINANCIAL CONDITION)

NOTE: The G04 Report consists of two parts:

Analysis of Change in Fund Balance
Statement of Financial Condition

Although these reports are described separately, both are produced each time the G04 is requested.

REPORT NAME:	Statement of Financial Condition	REPORT NO:	CSTARG04
PURPOSE:	Provides the Year-end Statement for Report No. 20, Statement of Financial Condition.		
DESCRIPTION:	Displays balance of Asset Liability and Fund Equity GL Accounts for all Funds.		
REPORT REQUEST OPTIONS:			
See Analysis of Change in Fund Balance.			
FINANCIAL ELEMENTS:			
<p>Assets: The following is a listing of the standard titles and groupings for GL Accounts contained in this group:</p> <ul style="list-style-type: none"> • Cash: GLs 1100 through 1199 • Temporary Investments: GLs 1200 through 1299 • Accounts Receivable: GLs 1300 through 1599 • Deferred Charges and Inventories: GLs 1600 through 1999 • Inventories: GLs 2000 through 2099 • Loans and Advances Receivable: GLs 2100 through 2299 • Fixed Assets: GLs 2300 through 2599 • Deferred Charges: GLs 2600 through 2699 • Other Assets: GLs 2700 through 2999. <p>The amount shown for each GL group is the sum of Start-of-Year balance and Current balance financial fields. Normal balance is a Debit. If the balance is a Credit, 'CR' is printed after the amount.</p> <p>Total Assets: Sum of the listed GLs. Normal balance is a Debit. If the balance is a Credit, 'CR' is printed after the amount.</p> <p>Liabilities: Sum of the Start-of-Year balance and Current balance financial fields for GL Accounts 3000 through 4999 by GL Account. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DB' is printed after the amount.</p> <p>NOTE: GLs 3010, 6155 and 6156 are consolidated into GL 3010-Accounts Payable.</p> <p>Total Liabilities: Sum of the listed GLs. Normal balance is a Credit (sign not shown). If the balance is a Debit 'DB' is printed after the amount.</p> <p>Fund Equity: Calculated as the sum of the Start-of-Year balance and Current balance financial fields for GLs 5000 through 5599 by GL Account. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DB' is printed after the amount.</p>			

EXHIBIT III- G04 (STATEMENT OF FINANCIAL CONDITION) (Continued)

REPORT NAME: Statement of Financial Condition	REPORT NO: CSTARG04
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FINANCIAL ELEMENTS: (Continued)

NOTE: If the Fund is **non-shared**, GLs 5530, 6150-6152, 6157, and 8000-9894 are consolidated into GL 5530-Fund Balance Unappropriated. If the Fund is **shared**, GLs 1140, 5570, 6150-6152, 6157, and 8000-9894 are consolidated into GL 5570-Fund Balance Clearing Account.

Total Fund Equity: Sum of the listed GLs. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DB' is printed after the amount.

Total Liabilities & Fund Equity: Calculated as the sum of Total Liabilities and Total Fund Equity. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DB' is printed after the amount.

SPECIAL NOTES:

A sub-total is shown for the Additions and Deductions segments of the report.

If total assets does not equal total liabilities and fund equity, the message "Report Out of Balance" is printed at the end of the report.

This is a required Year-end report for **Non-Governmental Cost Funds**. It is printed for **all** funds except 0991-0999. Please review the SCO Year-end report requirements before including with your Year-end Statements.

When the Report Period: FM is **PY**, the required certification displays on the last page for each fund. The VE Table record for Vendor Number **AAAAAAAAAA-10** is used for the names and address information.

Fund numbers between 0991 through 0999 are excluded from the report.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	No
Fund	Level of Detail: F	Yes	No
Project Number	Level of Detail: F	Yes	No
Report ID ^{1/}	None	Yes	No
Record Type ^{2/}	None	No	No
GL Type ^{3/}	None	No	Yes
General Ledger	None	No	No
Transaction Code	None	No	No

^{1/} Identifies the GL record as belonging to Reports 9 or 20.

^{2/} Classifies the GL records for placement on the report.

^{3/} Classifies the Fund Equity GL records as Shared or Non-shared for this segment of the report.

EXHIBIT III- G04 (STATEMENT OF FINANCIAL CONDITION) (Continued)

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CSTARG04 9990 (DEST: A1 CTL1) PY, ,0,0,0,2,      ,    ,    ,    ,    ,          ***** RUN:07/31/05 TIME:15.01  
PRIOR FISCAL YEAR:   2004           0(ORG )***** 2(BYFDT ) FUND(ALL )*****
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DEPARTMENT OF AIR QUALITY (9990)
STATEMENT OF FINANCIAL CONDITION
AS OF 06/30/05

REPORT 20

***** PAGE 57

FUND : 0890 FEDERAL TRUST FUND
FUND DETAIL: 00

ASSETS

CASH:

1140	CASH IN STATE TREASURY	1,000,000.00
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ACCOUNTS RECEIVABLE:

1400	DUE FROM OTHER FUNDS OR APPROPRIATIONS	10,000.00
1500	DUE FROM OTHER GOVERNMENTS	18,990,000.00

TOTAL ASSETS	20,000,000.00
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LIABILITIES AND FUND EQUITY

LIABILITIES:

3010	ACCOUNTS PAYABLE	4,000,000.00
3020	CLAIMS FILED	1,000,000.00
3110	DUE TO OTHER FUNDS OR APPROPRIATIONS	5,000,000.00
3220	DUE TO LOCAL GOVERNMENTS	6,000,000.00
3290	DUE TO OTHER GOVERNMENTAL ENTITIES	4,000,000.00

TOTAL LIABILITIES	20,000,000.00
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TOTAL LIABILITIES AND FUND EQUITY	20,000,000.00
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REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31st DAY OF July, 2005 AT SACRAMENTO , CALIFORNIA.

U. R. Dunne
SIGNATURE OF OFFICER

U. R. DUNNE
TYPE OR PRINT NAME OF OFFICER

ACCOUNTING ADMINISTRATOR
TITLE OF OFFICER

EXHIBIT III-G05 (STATEMENT OF CHANGES IN GENERAL FIXED ASSETS)

NOTE: The G05 Report consists of two parts:

Statement of Changes in General Fixed Assets

Statement of General Fixed Assets

Although these reports are described separately, both are produced each time the G05 is requested.

REPORT NAME:	Statement of Changes in General Fixed Assets	REPORT NO:	CSTARG05
PURPOSE:	Provides the Year-end Statement for Report No. 18, Statement of Changes in Fixed Assets.		
DESCRIPTION:	Displays the GL Account 2310 through 2499 balances for Fund 0997.		
REPORT REQUEST OPTIONS:			
Report Period:			
FM: CM, PM or PY			
P: Not applicable			
Level of Detail:			
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source(O/S)</u>	<u>Fund (F)</u>
0-No Organization	Not applicable	Not applicable	1-Fund
1-Section			2-Fund Detail
Fund Selection: Not applicable			
GLAN Selection: Not applicable			
Additional Report Selection Options: Not applicable			
Destination Options: All available output media			
E1 (Electronic Storage) Report Request Options: E1 options are limited to the following:			
Report Period FM: PM or PY			
Level of Detail: All options available			
FINANCIAL ELEMENTS:			
Beginning Balance (Beginning Balance July 1, <i>nnnn</i> (on PY request)): Start-of-Year financial field for GLs 2310 – 2321, 2331, 2341, 2350-2362, and 2400-2430, which is the Account Balance for the beginning of the current fiscal year. Normal balance is a Debit.			
Additions: Additions during the fiscal year. Normal balance is a Debit.			
Deductions: Deductions during the fiscal year. Normal balance is a Credit (sign not shown).			
Ending Balance (Ending Balance June 30, <i>nnnn</i> (on PY Request)): Calculated as the sum of the Beginning Balance, Additions, and Deductions. Normal balance is a Debit for all GLs.			

EXHIBIT III- G05 (STATEMENT OF CHANGES IN GENERAL FIXED ASSETS) (Continued)

REPORT NAME: **Statement of Changes in General Fixed Assets** REPORT NO: **CSTARG05**

SPECIAL NOTES:

When the Report Period: FM is **PY AND** the requested Fund level is **1** (Fund), the required certification displays on the last page for each Fund. The VE Table record for Vendor Number **AAAAAAAAAA-10** is used for the names and address information.

The report is intended to be submitted as a Year-end Statement at the Fund Detail level.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	Yes
Fund	Level of Detail: F	Yes	Yes
General Ledger	None	No	No

EXHIBIT III- G05 (STATEMENT OF CHANGES IN GENERAL FIXED ASSETS) (Continued)

CSTARG05 9990 (DEST: A1 CTL1) PY, ,0,0,0,2, , , , , , , ***** RUN:07/31/05 TIME:19.01
PRIOR FISCAL YEAR: 2004 0(ORG)***** 2(BYFDT)*****

DEPARTMENT OF AIR QUALITY (9990)
STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
AS OF 06/30/05

REPORT 18

***** PAGE 1

FUND: 0997 CALSTARS GENERAL FIXED ASSETS ACCOUNT GROUP REPORT

FUND DETAIL: 01 FUND 0001 - GENERAL FUND

GL ACCT	ACCOUNT TITLE	D/C	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE	ACCT NO.
2310	LAND	D	3,602,108.00	.00	735,000.00	2,867,108.00	2310
2341	EQUIPMENT	D	271,591.96	786,895.00	.00	1,058,486.96	2341
*TOTAL FUND DETAIL 01			3,873,699.96	786,895.00	735,000.00	3,925,594.96	
*TOTAL FUND 0997			3,873,699.96	786,895.00	735,000.00	3,925,594.96	

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31ST DAY OF JULY, 2005 AT SACRAMENTO, CALIFORNIA

U. R. Dunne
SIGNATURE OF OFFICER

U. R. DUNNE
ACCOUNTING ADMINISTRATOR

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT
TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS

EXHIBIT III-G05 (STATEMENT OF GENERAL FIXED ASSETS)

NOTE: The G05 Report consists of two parts:

Statement of Changes in General Fixed Assets

Statement of General Fixed Assets

Although these reports are described separately, both are produced each time the G05 is requested.

REPORT NAME:	Statement of General Fixed Assets	REPORT NO:	CSTARG05
PURPOSE:	Provide the Year-end Statement for Report No. 19, Statement of General Fixed Assets.		
DESCRIPTION:	Displays GL Account 2310 through 2499 and 5200 balances for Fund 0997. Entries for GL Account 5200 are listed by the Fund Detail code that indicates which Fund(s) paid for the fixed assets.		
REPORT REQUEST OPTIONS:			
See Analysis of Changes in General Fixed Assets.			
FINANCIAL ELEMENTS:			
<p>GENERAL FIXED ASSETS: This segment includes information for GL Accounts 2310 through 2499, listed by GL title.</p> <p>Debit Balance: Sum of Start-of-Year balance and Current balance financial fields for GL Accounts 2310 through 2499. Normal balance is a Debit. If balance is a Credit, 'CR' is printed to the right of the Amount (this is true for the Depreciation GLs).</p> <p>Credit Balance: There are no entries in this column.</p> <p>Total General Fixed Assets: Sum of the entries in each column.</p> <p>INVESTMENT IN GENERAL FIXED ASSETS FROM: This segment includes information for GL Account 5200, listed by Fund Detail code title. The Fund Detail code identifies the fund that purchased the fixed asset.</p> <p>Debit Balance: There are no entries in the column.</p> <p>Credit Balance: Sum of Start-of-Year balance and Current balance financial fields for GL 5200, at the Fund Detail level. Normal balance is a Credit. If balance is a Debit, 'DB' is printed to the right of the Amount.</p> <p>Total Investment in General Fixed Assets: Sum of the entries in each column.</p>			

EXHIBIT III- G05 (STATEMENT OF GENERAL FIXED ASSETS) (Continued)

REPORT NAME: Statement of General Fixed Assets	REPORT NO: CSTARG05
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SPECIAL NOTES:

When the Report Period: FM is **PY AND** the Fund Level-of-Detail is **1** (Fund), the required certification displays on the last page for each fund. The VE Table record for Vendor Number **AAAAAAAAAA-10** is used for the names and address information.

The report is intended to be submitted as a Year-end Statement at the Fund Detail level.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	Yes
General Ledger Type	See note below ^{1/}	No	Yes
Fund	Level of Detail: F	Yes	Yes
General Ledger Number	None	No	No

^{1/} This is system-assigned to identify if the financial information is displayed under "General Fixed Assets" or "Investment In General Fixed Assets From:" section of the report.